

State of California
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

Regulation 2331. CONSUMER RETURNS.

Reference: Sections 40063 and 40064, Revenue and Taxation Code.

Every person purchasing electrical energy the consumption of which is subject to the surcharge and who has not paid the surcharge billed and required to be collected by an electric utility shall file a return with the Board on or before the last day of the month following each calendar quarter for the preceding quarterly period. The return shall be filed in such form as the Board may prescribe and shall be filed by the person required to file the return or by his duly authorized agent. The person required to file a return shall deliver the return together with a remittance of the amount of the surcharge payable to the office of the Board.

The Board may require the filing of returns by consumers in circumstances where it finds that consumers' liabilities are not being included in the return of an electric utility or it determines that consumer returns are necessary for the efficient administration of the electrical energy surcharge. The Board may require consumers' returns to cover periods other than calendar quarters.

History: Adopted December 18, 1974, effective January 26, 1975.